

STATE OF NEW YORK

10630--A

IN ASSEMBLY

March 13, 2026

Introduced by M. of A. SOLAGES, CASHMAN, GRIFFIN, BURDICK, SAYEGH, WOERNER, SHIMSKY, STERN, BENEDETTO, CRUZ, BRONSON, DURSO, DeSTEFANO, E. BROWN, BEEPHAN, NOVAKHOV, BRABENEC, GANDOLFO, KAY, P. CARROLL, WIEDER, BENDETT -- read once and referred to the Committee on Local Governments -- committee discharged, bill amended, ordered reprinted as amended and recommitted to said committee

AN ACT to amend the general municipal law, the volunteer firefighters' benefit law and the town law, in relation to providing pay per call and paid on call stipends for volunteer firefighters and travel expense reimbursement for call response; to amend the labor law, in relation to the definitions of "employee" and remuneration; to amend the civil service law, in relation to providing volunteer firefighters in the exempt class; to amend the tax law, in relation to including nominal fees paid to volunteer firefighters within the New York adjusted gross income of a resident individual; and to amend the general municipal law, in relation to establishing the volunteer fire service nominal compensation assistance fund

The People of the State of New York, represented in Senate and Assembly, do enact as follows:

1 Section 1. The general municipal law is amended by adding a new
2 section 200-aaa to read as follows:

3 § 200-aaa. Pay per call and paid on call nominal compensation
4 (stipends) for volunteer firefighters. 1. For purposes of this section:

5 (a) "fire department" and "fire company" shall have the meanings as
6 defined in section three of the volunteer firefighters' benefit law;

7 (b) "nominal fee" means payment to a volunteer firefighter of a
8 stipend, fee, gift card or gift certificate, gratuity, or other qualify-
9 ing item of monetary value;

10 (c) "pay per call compensation (stipend)" means payment of a nominal
11 fee to a volunteer firefighter of a stipend for response to an emergency
12 call of their fire department or fire company as defined in the local
13 rules and regulations established for the program;

14 (d) "paid on call compensation (stipend)" means a payment of a nominal
15 fee to a volunteer firefighter for participating in a standby activity

EXPLANATION--Matter in italics (underscored) is new; matter in brackets
[-] is old law to be omitted.

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1 as defined in the local rules and regulations established for the
2 program;

3 (e) "volunteer firefighter" shall have the same meaning as defined in
4 section three of the volunteer firefighters' benefit law. An active
5 volunteer firefighter may participate in a pay per call and paid on call
6 stipend program adopted under this statute and such participation shall
7 not cause that volunteer firefighter or call firefighter to be consid-
8 ered a paid firefighter as that term is used in section one hundred
9 seventy-six of the town law or any other statute;

10 (f) "call firefighter" means a volunteer firefighter participating in
11 a pay per call and paid on call compensation (stipend) program. Such
12 participation shall not change such firefighter's volunteer status; and

13 (g) "authority having jurisdiction" means the governing body of a
14 city, town, village, or fire district which maintains a volunteer fire
15 department or volunteer fire company and elects to provide a nominal fee
16 to volunteer firefighters pursuant to this section.

17 2. The governing body of a city, town, village, fire district, fire
18 protection district, any other entity that operates a volunteer fire
19 department or company, an independent volunteer fire company, or an
20 independent fire company may by local law, ordinance, or resolution,
21 elect to authorize a fire company under its jurisdiction to provide a
22 nominal fee to volunteer firefighters for each response to a fire or
23 other emergency and/or providing certain standby services.

24 3. A pay per call and/or paid on call compensation (stipend) program
25 for volunteer firefighters approved by the governing body of a city,
26 town, village, fire district, fire protection district, or any other
27 entity that elects to authorize a volunteer fire department or company,
28 an independent volunteer fire company, or an independent fire company to
29 provide a nominal fee to volunteer firefighters shall promulgate basic
30 rules for the program. The program may later be discontinued by the
31 authority having jurisdiction in the same manner it elected to start a
32 program if it determines that the program no longer is in the best
33 interests of the community served. Only the authority having jurisdic-
34 tion may authorize the expenditure of its operating funds on such
35 program. A volunteer fire department or company, an independent volun-
36 teer fire company, or an independent fire company that operates as a
37 fire corporation may authorize the expenditure of department, company or
38 corporate funds on the program with the consent of the authority having
39 jurisdiction. A volunteer firefighter may only receive compensation or
40 be paid one stipend per activity.

41 4. The amount of such pay per call compensation (stipends) shall be
42 set by the entity that has authorized the program:

43 (a) Total annual nominal compensation per volunteer firefighter paid
44 pursuant to this section shall be less than an amount which would result
45 in the nominal fee being regarded as compensation and subject to the
46 "Fair Labor Standards Act of 1938," 29 U.S.C. s.201 et seq., for the
47 volunteer's first responder services; and

48 (b) Exempt from payroll and income taxation under New York state law;
49 and

50 (c) Any nominal fee provided under this section shall not be deemed
51 remuneration or gratuity under the volunteer firefighters' benefit law
52 or any other provision of law and shall not interfere with or impact the
53 volunteer status of volunteer firefighters under the volunteer fire-
54 fighters' benefit law or any other provision of law; and

1 (d) Any nominal fee provided shall neither alter nor impair the rights
2 or abilities of a volunteer firefighter as a participant entitled to
3 receive benefits pursuant to article eleven-A of this chapter.

4 5. Volunteer firefighters may waive their right to participate in a
5 pay per call and paid on call compensation (stipend) program created for
6 their fire department or fire company and may respond to emergency calls
7 without receiving any stipend payments. Volunteer firefighters wishing
8 to waive their right to participate in the program shall file a written
9 waiver with the authority managing the program on the form it creates
10 for that purpose. Failure to register for the program if registration is
11 required shall also serve as a waiver.

12 6. Volunteer firefighters receiving pay per call and paid on call
13 stipends must meet all criteria and requirements necessary to be an
14 active volunteer firefighter. They shall meet all entry level and peri-
15 odic physical examination requirements set by the authority having
16 jurisdiction over the fire department or fire company and approved by
17 its physician to permit volunteer firefighters to respond to emergency
18 calls and render assistance at emergency calls. They shall meet all
19 training requirements for volunteer firefighters established by the
20 office of fire prevention and control best practices initiative, the
21 department of health (relative to rendering emergency medical services)
22 and the local authority having jurisdiction over the fire department or
23 fire company. They shall meet attendance requirements set by the local
24 authority having jurisdiction over the fire department or fire company.
25 The authority having jurisdiction over a program may deny payments to
26 personnel who do not meet those requirements.

27 7. Eligible personnel will be active members, who are adequately
28 trained and qualified to rapidly respond to all types of emergency
29 calls. No nominal fee shall be paid to personnel who do not respond to
30 emergency calls on apparatus, ambulances, and vehicles to the scene of
31 these emergency calls and meet all the minimum qualifications set forth,
32 based upon rules set for emergency responses by the authority having
33 jurisdiction.

34 8. Volunteer firefighters receiving a nominal fee under this section
35 shall be permitted to earn points and receive payments under a service
36 award program adopted for their fire department or fire company under
37 article eleven-A of this chapter.

38 § 2. Subdivision 3 of section 3 of the volunteer firefighters' benefit
39 law, as amended by section 1 of part H of chapter 55 of the laws of
40 2023, is amended to read as follows:

41 3. "Line of duty" means the performance by a volunteer firefighter as
42 a volunteer firefighter of the duties and activities described in subdi-
43 vision one of section five of this chapter and the same such duties and
44 activities performed for a specialized team established pursuant to the
45 provisions of section two hundred nine-bb of the general municipal law
46 for which the volunteer firefighter does not receive any remuneration or
47 a gratuity and shall be deemed to include any date of injury as deter-
48 mined by the workers' compensation board pursuant to the provisions of
49 section forty-one of this chapter. The following shall not be deemed to
50 be remuneration or a gratuity: receipt of a training stipend as outlined
51 in section two hundred-aa of the general municipal law; a payment of a
52 nominal fee outlined in section two hundred-aaa of the general municipal
53 law; reimbursement of expenses for meals, lodging and actual and neces-
54 sary travel; the receipt of a mileage allowance in lieu of travel
55 expense; reimbursement of expenses for registration and tuition fees
56 payable under section seventy-two-g of the general municipal law, and

1 the acceptance of transportation, food, drink, shelter, clothing and
2 similar items while on duty or engaged in such activities.

3 § 3. Paragraph c of subdivision 1 of section 205-g of the general
4 municipal law, as amended by section 3 of part H of chapter 55 of the
5 laws of 2023, is amended to read as follows:

6 c. "Line of duty" means the performance by a volunteer firefighter of
7 the duties and activities described in subdivision one of section five
8 of the volunteer firefighters' benefit law and the same such duties and
9 activities performed for a specialized team established pursuant to the
10 provisions of section two hundred nine-bb of this article for which the
11 volunteer firefighter does not receive any remuneration or a gratuity
12 and shall be deemed to include any date of injury as determined by the
13 workers' compensation board pursuant to the provisions of section
14 forty-one of the volunteer firefighters' benefit law. The following
15 shall not be deemed to be remuneration or a gratuity: reimbursement of
16 expenses for meals, lodging and actual and necessary travel; the receipt
17 of a mileage allowance in lieu of travel expense; reimbursement of
18 expenses for registration and tuition fees payable under section seven-
19 ty-two-g of this chapter, the acceptance of transportation, food, drink,
20 shelter, clothing and similar items while on duty or engaged in such
21 activities; ~~and~~ receipt of a training stipend as outlined in section
22 two hundred-aa of this article; and payment of a nominal fee as outlined
23 in section two hundred-aaa of this article or section seventy-two-g of
24 this chapter.

25 § 4. Subdivision 2 of section 517 of the labor law is amended by
26 adding a new paragraph (j) to read as follows:

27 (j) Any nominal fee paid to a volunteer firefighter pursuant to
28 section two hundred-aaa or section seventy-two-g of the general muni-
29 pal law.

30 § 5. Paragraphs (c), (m) and (n) of subdivision 5 of section 651 of
31 the labor law, as amended by chapter 391 of the laws of 2024, are
32 amended to read as follows:

33 (c) as an outside ~~salesman~~ salesperson;

34 (m) by a federal, state or municipal government or political subdivi-
35 sion thereof, including volunteer firefighters as defined in section
36 three of the volunteer firefighters' benefit law; (n) as a volunteer at
37 a recreational or amusement event run by a business that operates such
38 events, provided that no single such event lasts longer than eight
39 consecutive days and no more than one such event concerning substantial-
40 ly the same subject matter occurs in any calendar year, where (1) any
41 such volunteer shall be at least eighteen years of age, (2) a business
42 seeking coverage under this paragraph shall notify every volunteer in
43 writing, in language acceptable to the commissioner, that by volunteer-
44 ing ~~his or her~~ their services, such volunteer is waiving ~~his or her~~
45 their right to receive the minimum wage pursuant to this article, and
46 (3) such notice shall be signed and dated by a representative of the
47 business and the volunteer and kept on file by the business for thirty-
48 six months;

49 § 6. Paragraph (e) of subdivision 1 of section 41 of the civil service
50 law, as added by chapter 790 of the laws of 1958, is amended and a new
51 paragraph (f) is added to read as follows:

52 (e) all other subordinate offices or positions for the filling of
53 which competitive or non-competitive examination may be found to be not
54 practicable. Not more than one appointment shall be made to or under the
55 title of any office or position placed in the exempt class pursuant to

1 the provisions of this paragraph, unless a different number is specif-
2 ically prescribed in the rules[-]; and

3 (f) all volunteer firefighters as defined by section three of the
4 volunteer firefighters' benefit law.

5 § 7. Subdivision 7 of section 201 of the civil service law is amended
6 by adding a new paragraph (h) to read as follows:

7 (h) The term "public employee" shall not mean a volunteer firefighter
8 as defined by section three of the volunteer firefighters' benefit law
9 for purposes of this article.

10 § 8. Subsection (c) of section 612 of the tax law is amended by adding
11 a new paragraph 41-a to read as follows:

12 (41-a) The amount of any nominal consideration paid to a volunteer
13 firefighter as provided for in sections two hundred-aaa and
14 seventy-two-g of the general municipal law, to the extent that such
15 amount is includable in gross income for federal income tax purposes.

16 § 9. Section 209-d of the general municipal law, as amended by chapter
17 476 of the laws of 2018, is amended to read as follows:

18 § 209-d. Contracts for outside service by volunteer fire departments
19 and companies. Notwithstanding any other provision of law, no contract
20 shall be made by a municipality or fire district whereby the services of
21 a volunteer fire department or company are to be supplied outside of
22 such municipality or fire district to provide (1) fire protection, (2)
23 emergency service in case of accidents, calamities or other emergencies,
24 or (3) general ambulance service pursuant to the provisions of section
25 two hundred nine-b of this article, unless such volunteer fire depart-
26 ment or company consents thereto. Any such contract may provide for the
27 payment of a portion of the consideration expressed therein to such
28 volunteer fire department or company to be expended for fire department
29 or company purposes only. If the municipality or fire district owns all
30 of the fire apparatus to be used in carrying out the contract, the
31 portion of the consideration which may be paid to such volunteer fire
32 department or company shall not exceed thirty-five per centum, unless a
33 greater portion was being so paid on March fifteenth, nineteen hundred
34 forty-one, under a contract entered into on or before that date, in
35 which event a not greater portion than was being paid on said date may
36 be paid to such volunteer fire department or company in respect to any
37 contract entered into on or after such date. No payments shall be made
38 to individual volunteer firefighters as compensation for rendering such
39 outside service. The payment of a nominal fee to a volunteer firefighter
40 pursuant to section two hundred-aaa of this article and section seven-
41 ty-two-g of this chapter shall not constitute compensation for rendering
42 such outside service.

43 § 10. The section heading of section 72-g of the general municipal
44 law, as amended by chapter 236 of the laws of 2006, is amended and a
45 new subdivision 4 is added to read as follows:

46 Expenses of volunteer firefighters attending training schools and
47 instruction courses, and reimbursement for travel expenses incurred in
48 response to emergency calls.

49 4. The governing body of a city, town, village, fire district, fire
50 protection district, any other entity that operates a volunteer fire
51 department or company, an independent volunteer fire company, or an
52 independent fire company may by local law, ordinance, or resolution,
53 elect to authorize volunteer firefighters serving a fire department or
54 fire company under their control to be permitted to receive reimburse-
55 ment for travel expenses related to responding to emergency calls of
56 said department or company and may fund the cost of such reimbursement.

1 Such volunteer firefighters may be paid a reasonable mileage allowance
2 for each mile actually and necessarily traveled by the volunteer fire-
3 fighter in attending such emergency call of their fire department. Such
4 mileage allowance shall not exceed the standard travel allowance for
5 mileage adopted or prescribed for federal income tax purposes. Any
6 claim for such expenses or reimbursement shall have endorsed thereon, or
7 attached thereto, a statement by the chief officer of the fire depart-
8 ment that the attendance of such volunteer at said emergency call was
9 verified and that the volunteer responded to the scene of the emergency
10 in accordance with the rules of the department or company. In the alter-
11 native the reimbursement program may provide a gasoline gift card valued
12 at the cost of the fuel that would have been used for such emergency
13 responses.

14 § 11. Subdivision 18 of section 176 of the town law is amended by
15 adding a new paragraph 18 to read as follows:

16 (18) the cost of providing a pay per call or paid on call stipend
17 program for volunteer firefighters of the fire department and fire
18 companies of the fire district pursuant to section two hundred-aaa of
19 the general municipal law and the cost of providing travel expense
20 reimbursements for volunteer firefighters responding to emergency calls
21 pursuant to section seventy-two-g of the general municipal law.

22 § 12. The general municipal law is amended by adding a new section
23 210-a to read as follows:

24 § 210-a. Volunteer fire service nominal compensation assistance fund.

25 1. There is hereby established in the custody of the comptroller to be
26 known as the "volunteer fire service nominal compensation assistance
27 fund" (hereinafter the "fund"). The fund shall consist of moneys appro-
28 priated thereto by the legislature, any grants, gifts, or bequests made
29 to the fund from any public or private source, and any interest or
30 investment earnings accrued thereon. The sum of fifteen million dollars
31 is hereby authorized to be appropriated to the fund for the initial
32 capitalization thereof, subject to appropriation by the legislature.

33 2. Moneys in the fund shall be used exclusively to provide financial
34 assistance to eligible fire districts and fire companies for the purpose
35 of establishing, administering, and funding nominal fee programs author-
36 ized pursuant to this section. No moneys from the fund shall be used for
37 any capital expenditure, apparatus purchase, administrative overhead
38 unrelated to the nominal compensation program, or any purpose other than
39 the direct payment of nominal fees to volunteer firefighters as defined
40 in this section.

41 3. To be eligible to receive moneys from the fund, the governing board
42 of the applicable city, village, or town authorities having, by law,
43 control over the prevention or extinguishment of fires therein as set
44 forth in paragraph (e) of section fourteen hundred two of the not-for-
45 profit corporation law shall demonstrate that:

46 (a) the annual revenues of the fire company whose members would be
47 eligible to receive a nominal fee are below the audit threshold estab-
48 lished pursuant to section two hundred nine-z of this chapter, as such
49 thresholds may be amended from time to time, which thresholds currently
50 require independent certified public accountant audits for fire compa-
51 nies whose annual revenues meet or exceed applicable statutory minimums,
52 such that eligible applicants under this section are those whose annual
53 revenues fall below the applicable audit threshold and who are therefore
54 not required to obtain an independent certified public accountant audit
55 of their financial statements under current law;

1 (b) the governing board of the applicable city, village, or town has
2 authorized the payment of nominal fees to volunteer firefighters pursu-
3 ant to section two hundred ten of this article by local law, ordinance,
4 or resolution;

5 (c) to further these objectives, the governing board of the applicable
6 city, village, or town, by resolution, shall adopt internal policies and
7 procedures governing the award and administration of any funds used for
8 providing nominal consideration and shall review annually such policies
9 and procedures;

10 (d) the governing board of a city, village, or town authorities having
11 control over the prevention or extinguishment of fires therein has
12 submitted its annual financial report to the office of the state comp-
13 troller in such form and containing such information as the office shall
14 prescribe, including documentation of annual revenues sufficient to
15 establish eligibility under paragraph (a) of this subdivision; and

16 (e) the city, village or town authorities having control over the
17 prevention or extinguishment of fires therein and the fire company or
18 companies thereof are in compliance with all applicable financial
19 reporting and accountability requirements imposed by law.

20 4. To be eligible to receive moneys from the fund, the governing board
21 of the applicable fire district having, by law, control over the
22 prevention or extinguishment of fires therein as set forth in paragraph
23 (e) of section fourteen hundred two of the not-for-profit corporation
24 law shall demonstrate that:

25 (a) the annual revenues of each such fire district and fire company
26 are below the audit threshold established pursuant to section one
27 hundred eighty-four-a of the town law and two hundred nine-z of this
28 chapter, as such thresholds may be amended from time to time, which
29 thresholds currently require independent certified public accountant
30 audits for fire districts and fire companies whose annual revenues meet
31 or exceed applicable statutory minimums, such that eligible applicants
32 under this section are those whose annual revenues fall below the appli-
33 cable audit threshold and who are therefore not required to obtain an
34 independent certified public accountant audit of their financial state-
35 ments under current law;

36 (b) the governing board of the fire district has authorized the
37 payment of nominal fees to volunteer firefighters pursuant to this
38 section by local law, ordinance, or resolution;

39 (c) to further these objectives, the governing board of the fire
40 district, by resolution, shall adopt internal policies and procedures
41 governing the award and administration of any funds used for providing
42 nominal consideration and shall review annually such policies and proce-
43 dures;

44 (d) the governing board of the fire district as the authority having
45 control over the prevention or extinguishment of fires therein has
46 submitted its Annual Financial Report to the Office of the State Comp-
47 troller in such form and containing such information as the office shall
48 prescribe including documentation of annual revenues sufficient to
49 establish eligibility under paragraph (a) of this subdivision; and

50 (e) the fire district having control over the prevention or extin-
51 quishment of fires therein and the fire company or companies thereof are
52 in compliance with all applicable financial reporting and accountability
53 requirements imposed by law.

54 5. The office of the state comptroller shall:

55 (a) establish an application process and publish guidelines for the
56 submission and review of applications for assistance from the fund,

1 which guidelines shall be made publicly available on such office's
2 website;

3 (b) review applications and determine eligibility in accordance with
4 the criteria set forth in subdivision three of this section;

5 (c) distribute moneys from the fund to eligible fire districts and
6 fire companies on an annual basis, subject to the availability of appro-
7 priated funds;

8 (d) establish maximum grant amounts per eligible applicant per year,
9 which shall be determined based on the number of active volunteer fire-
10 fighters in the fire district or fire company, the demonstrated need of
11 the applicant and the total amount of moneys available in the fund;

12 (e) require each authority having jurisdiction or fire company recipi-
13 ent to submit an annual report to the office detailing the use of all
14 moneys received from the fund, including the name of each volunteer
15 firefighter who received a nominal fee, the amount paid to each such
16 firefighter, and the basis for such payment; and

17 (f) promulgate such rules and regulations as may be necessary to
18 implement the provisions of this section, including but not limited to
19 rules governing application procedures, eligibility determinations,
20 grant award criteria, reporting requirements, and procedures for recov-
21 ery of funds in the event of misuse or noncompliance.

22 6. All moneys distributed from the fund shall be subject to audit by
23 the state comptroller. Any fire district or fire company that receives
24 moneys from the fund and is found to have used such moneys for any
25 purpose other than as authorized by this section shall be required to
26 repay to the fund all moneys so misused, and may be ineligible to
27 receive further moneys from the fund for a period of five years from the
28 date of such determination in the absence of good cause shown by the
29 fund recipient.

30 7. In the event that the total amount of eligible applications exceeds
31 the moneys available in the fund in any given year, the office shall
32 give priority to applicants with the lowest annual revenues and to
33 applicants that have not previously received moneys from the fund, in
34 order to ensure equitable distribution of available resources to the
35 authorities having jurisdiction and fire companies most in need of
36 assistance.

37 8. If any provision of this section or the application thereof to any
38 person or circumstance shall be adjudged invalid, such invalidity shall
39 not affect other provisions or applications of this section which can be
40 given effect without the invalid provision.

41 § 13. Severability clause. If any clause, sentence, paragraph, subdi-
42 vision, section or part of this act shall be adjudged by any court of
43 competent jurisdiction to be invalid, such judgment shall not affect,
44 impair, or invalidate the remainder thereof, but shall be confined in
45 its operation to the clause, sentence, paragraph, subdivision, section
46 or part thereof directly involved in the controversy in which such judg-
47 ment shall have been rendered. It is hereby declared to be the intent of
48 the legislature that this act would have been enacted even if such
49 invalid provisions had not been included herein.

50 § 14. This act shall take effect on the one hundred twentieth day
51 after it shall have become a law.